

रजिस्टर्ड नं० ल० 33/13-14/93.



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 9 फरवरी, 1993/20 माघ, 1914

हिमाचल प्रदेश सरकार

आबकारी व कराधान विभाग

अधिसूचना

शिमला, 5 फरवरी, 1993

संख्या 7-8/93-ई० एन०-1531.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा 5 के अधीन हिमाचल प्रदेश में जोड़े गए क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इनके साथ पठित उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश एक्साईज आक्ट एण्ड अपील आर्डर, 1965, समय-समय पर यथा संशोधित में, मैं, अन्न मित्र, आबकारी व कराधान

484-राजपत्र/93-9-2-93—1,248.

(147)

मूल्य: 1 रुपया।

आयक्त, हिमाचल प्रदेश एवंद्वारा हिमाचल प्रदेश एकाइन बांडिड वेयर हाऊस क्लज, 1987 में तत्काल निम्नलिखित संशोधन के आदेश देता है:—

### संशोधन

After rule 13 of the said Rules, the new rule 13-A shall be added as under:—

“13-A (1) If the licensee has within the Bonded Warehouse any liquor in excess of the stock as per the registers maintained under these Rules, such excess liquor shall be forfeited to the Government under orders of the Additional Excise Commissioner/Joint Excise & Taxation Commissioner/Deputy Excise & Taxation Commissioner and the licensee shall not be entitled to such liquor or the price or value thereof:

Provided that no order of forfeiture shall be made under this sub-rule unless the licensee is given an opportunity of being heard.

(2) In case of fitness of the excess liquor for human consumption, the Additional Excise & Taxation Commissioner/Joint Excise & Taxation Commissioner/Deputy Excise & Taxation Commissioner shall sell the liquor forfeited to the Government under sub-rule (1) to any other licensee of Distillery or Bonded Warehouse or shall otherwise dispose of the same after obtaining the sanction of the Financial Commissioner for such disposal. The sale proceeds of such liquor shall be credited to the Government:

Provided that if the license granted to the licensee is not revoked or cancelled and determined, the Additional Excise & Taxation Commissioner/Joint Excise & Taxation Commissioner/Deputy Excise & Taxation Commissioner may allow the licensee to use such liquor after payment of the value thereof and the excise duty or any other fee leviable on the liquor of such description:

Provided further that the sale or disposal of the liquor in accordance with the preceding proviso shall be without prejudice to any action or penalty that may be taken against or imposed on the licensee in respect of such excess liquor.

(3) Notwithstanding anything contained in any rule the licensee shall not be entitled to any compensation in relation to the order of forfeiture or the sale or disposal of liquor made under this rule.”

AJAY MITTAL,

Financial Commissioner-cum-Excise & Taxation Commissioner

[Authoritative English Text of this Department Notification No. 7-8/93-EXN-1531, dated 5-2-1993, as required under Article 348(3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla, the 5th February, 1993

No. 7-8/93-EXN-1531. —In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately

before 1st November, 1966 and the territories transferred to Himachal Pradesh under section-5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers conferred on me under section 9 of the said Act, read with the Himachal Pradesh Excise Powers and Appeal Orders, 1965 as amended from time to time, I, Ajay Mittal, Excise & Taxation Commissioner, Himachal Pradesh do hereby order the following amendment in the Himachal Pradesh Excise Bonded Warehouse Rules, 1987 with immediate effect:—

### AMENDMENT

After rule 13 of the said Rules, the new rule 13-A shall be added as under:—

“13-A (1) If the licensee has within the Bonded Warehouse any liquor in excess of the stock as per the registers maintained under these Rules, such excess liquor shall be forfeited to the Government under orders of the Additional Excise & Taxation Commissioner/Joint Excise & Taxation Commissioner/Deputy Excise & Taxation Commissioner and the licensee shall not be entitled to such liquor or the price or value thereof:

Provided that no order of forfeiture shall be made under this sub-rule unless the licensee is given an opportunity of being heard.

(2) In case of fitness of the excess liquor for human consumption, the Additional Excise & Taxation Commissioner/Joint Excise & Taxation Commissioner/Deputy Excise & Taxation Commissioner shall sell the liquor forfeited to the Government under sub-rule (1) to any other licensee of Distillery or Bonded Warehouse or shall otherwise dispose of the same after obtaining the sanction of the Financial Commissioner for such disposal. The sale proceeds of such liquor shall be credited to the Government :

Provided that if the license granted to the licensee is not revoked or cancelled and determined, the Additional Excise & Taxation Commissioner/Joint Excise & Taxation Commissioner/Deputy Excise & Taxation Commissioner may allow the licensee to use such liquor after payment of the value thereof and the excise duty or any other fee leviable on the liquor of such description :

Provided further that the sale or disposal of the liquor in accordance with the preceding proviso shall be without prejudice to any action or penalty that may be taken against or imposed on the licensee in respect of such excess liquor.

(3) Notwithstanding anything contained in any rule the licensee shall not be entitled to any compensation in relation to the order of forfeiture or the sale or disposal of liquor made under this rule.”

AJAY MITTAL,  
Financial Commissioner-cum-Excise & Taxation Commissioner.

